

IN THE SPECIFICATION

Please amend the Title on page 1 of the specification as follows:

~~THIN FILM MAGNETIC HEAD AND MANUFACTURING METHOD THEREOF~~  
THIN FILM MAGNETIC HEAD AND MAGNETIC RECORDING APPARATUS  
HAVING A LOWERED COIL RESISTANCE VALUE, REDUCED GENERATED HEAT,  
AND HIGH-FREQUENCY

Please amend the Abstract on page 73 of the specification, as shown below. A clean copy of a Replacement Abstract appears at the end of this paper.

ABSTRACT OF THE DISCLOSURE

The invention is directed to improvement of ~~a write element~~ of a thin film magnetic head of a magnetic recording apparatus. The magnetic head includes a ~~In said~~ write element, in which a first coil and a second coil are provided on a first insulating film formed on one surface of a first magnetic film and surround in a spiral form a back gap portion. One of the first coil and the second coil is fitted into the space between coil turns of the other, insulated from the coil turns of the other by a second insulating film, and the first and second coils are connected to each other so as to generate magnetic flux in the same direction. One of ~~said the~~ first coil and ~~said the~~ second coil has a side surface being adjacent to the pole portion with the second insulating film and another side surface being adjacent to the back gap portion with the second insulating film, and each of ~~said the~~ side surfaces has a taper angle making the sectional shape of the coil narrower in the lower part and wider in the upper part. The upper surfaces of ~~said the~~ first and second coils form the same plane.